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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: August 23, 2007 Name: Tadashi Horie (Reg. No. 40,437) Signature: 

**BRINKS
HOFER
GILSON
& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Toshiyasu YABE et al.
Appln. No.: 10/519,199
Filed: December 17, 2004
For: ELECTRONIC MAIL
TRANSMISSION SYSTEM, MAIL
SERVER, AND MAIL CLIENT

Examiner: Patel, Ashokkumar B.

Art Unit: 2154

Confirmation No. 4783

Attorney Docket No: 9683/221

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Sir:

Attached is/are:

☒ Transmittal; Amendment (8 Pages); Petition and Fee for Extension of Time; Certification of Translation (1 page); Certified Translation of Japanese Patent Application No. JP2002-178535 (37 pages)

☐ Return Receipt Postcard

Fee calculation:

☐ No additional fee is required.

☐ Small Entity.

☒ An extension fee in an amount of \$120 for a 1-month extension of time under 37 C.F.R. § 1.136(a).

☐ A surcharge in an amount of \$_____ under 37 C.F.R. § 1.17(_____).

☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total	11	Minus	20	0	x \$25=			x \$50=	0
Indep.	3	Minus	3	0	x 100=			x \$200=	0
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	0
					Total	\$		Total	\$0

Fee payment:

☐ A check in the amount of \$_____ is enclosed.

☒ Please charge Deposit Account No. 23-1925 in the amount of \$120.

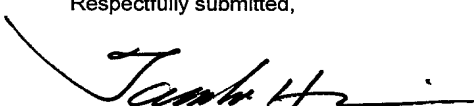
☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).

☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

August 23, 2007

Date


Tadashi Horie (Reg. No. 40,437)